DONALD C SPENCER

CLERK OF COURTS AND COMPTROLLER --- SANTA ROSA COUNTY, FLORIDA

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MEMORANDUM

DATE: December 11, 2013

TO: Donald C. Spencer, Clerk of Courts and Comptroller

FROM: Wade Burroughs, Internal Auditor

CC: Berrydale Volunteer Fire Department
Hunter Walker, County Administrator
Deb Grinde, Emergency Management
Brad Baker, Emergency Services Coordinator
Michael Burton, Financial Services Administrator/Fiscal

SUBJECT: Berrydale Fire Department Review

The Berrydale Volunteer Fire Department was included in the Santa Rosa County Fire Protection Municipal Service Benefit Unit on May 24, 1990 in accordance with County Ordinance 90-23.

This review covers a twelve (12) month time frame beginning October 1, 2012 and ending September 30, 2013.

The department utilized all funds received from the County pursuant to the budget approved by the County.

The department submitted to the County proof of all expenditures for the 12-13 fiscal year and the bank account was reconciled monthly on a timely basis.

Checks numbered 963 - 1092 were issued during the 12-13 fiscal year and have been accounted for in this review. Proof of invoice was provided for all checks.

All County MSBU disbursements were direct deposited in the Berrydale Volunteer Fire Department checking account by Board Finance. This review revealed the records are properly maintained and expenditures are supported by underlying documentation.

This review is strictly to determine the financial compliance of the department with regards to the MSBU funds received from Santa Rosa County, payable to the department. It does not imply or intend to cover or comment upon any other covenants. Work papers are available for further review.